IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

TRC.No. 326 of 2002()

TA.802/2000 of KERALA AGRICULTURAL INCOME TAX AND SALES TAX APPELLATE TRIBUNAL,ADDL..BENCH,ERNAKULAM

.....

REVISION PETITIONER/APPELLANT/ASSESSEE

M/S. MACOTAX CONSULTANTS (P) LTD.,
RAVIPURAM JUNCTION, M.G.ROAD, COCHIN 682 015,
REPRESENTED BY ITS ACCOUNTS OFFICER,
SHRI O.G.JAYARAJ.

BY ADV. SRI.C.KOCHUNNY NAIR
SRI.DALE P.KURIEN

RESPONDENT/RESPONDENT/ REVENUE

STATE OF KERALA, REPRESENTED BY ITS
CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SHRI V.V. ASOKAN, SPL. GOVERNMENT PLEADER (TAXES)

THIS TAX REVISION CASE HAVING COME UP FOR ADMISSION ON 26/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

T.R.C. NO. 326 OF 2002 &
C.M.P.NO. 5591 OF 2002

Dated this the 26th June, 2007

O R D E R

H.L.DATTU, C.J.

This Tax Revision Case is filed against the orders passed by the Kerala Agricultural Income-tax and Sales Tax Appellate Tribunal, Ernakulam in T.A.No.802 of 2000, for the assessment year 1997-98.

2. In filing the revision petition there is a delay of 497 days.

3. To condone the delay in filing the revision petition, an application under Section 5 of the Limitation Act is also filed. Along with the application, affidavit is also enclosed. In the affidavit, it is stated that it is because of the previous Accounts Officer who did not inform the present incumbent that there is a delay in filing the revision petition.

4. We have carefully perused the affidavit filed by the applicant for condonation of delay. Having gone through the affidavit, we are fully convinced that the explanation offered by the applicant is wholly unsatisfactory. Therefore, the delay in filing the Tax Revision Case cannot be condoned. Accordingly, the application for condonation of

delay in filing the revision petition is rejected.

5. Consequently, the Tax Revision Case also stands rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/

H.L.DATTU, C.J. &
K.T.SANKARAN, J.

T.R.C.NO. 326 OF 2002

O R D E R

26th June, 2007